of profit, payable by the person or persons engaged in the business or profession shall be levied by the Municipal Council at the rates specified in the schedule.

2. The tax shall be payable in advance in two equal half-yearly instalments in April and October of every year or in one lumpsum if the assessee so desires.

3. No shop or other place of business or profession shall be liable to be taxed under these Rules in respect of any half-year in which the person liable to pay the tax was engaged in the business or profession for a period of less than sixty days in the aggregate within the Town.

4. Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment, shall be entitled to refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his giving up the business or profession has been given to the President, Municipal Council, and no remission or refund shall take effect for any period, previous to the day of the delivery of such notice.

SCHEDULE

See *Rule* 1

Maximum rates of tax on shops and other places of business or profession.

Items	*Sort*						
	1st	2nd	3rd	4th	5th	6th	7th
1. For each shop per year	25	15	8	4	3	1½	1
2. Other places where business or profession is carried on for purposes of profit for each shop or place per year.	Do						

Notification dated 26th August 1956.

No. M.C.P.R. 97—56-57. It is hereby notified for the information of the inhabitants of Manchenahalli Town, including Bandiramanahalli and Buddivantanahalli Branch Towns, that the Municipal Council, Manchenahalli have resolved at their meeting held on 26th August 1956 to introduce the Model Rules for the levy and recovery of taxes on vehicles and animals used for riding, burden or draught and kept for use within the limits of the Municipality, Manchenahalli framed under Section 61 (b) (ii) of the Town Municipalities Act, 1951.

Objections or suggestions, if any, to the proposed rules may be preferred in writing to the President, Town Municipal Council, Manchenahalli within one month from the date of this Notification. Objections or suggestions received after the specified period will not be considered.

The draft rules referred to above are available in the Municipal Office and they can be looked into during working hours on office days.

Notification.

In exercise of the power conferred by Section 46(1) (*h*) of the Mysore Town Municipalities Act, 1951, the Town Municipal Council, Manchenahalli, are pleased to make the following Model Rules for the levy of tax under Section 16 (b) (ii) of the Act, on vehicles and animals used for riding, burden or draught and kept for use within a Town Municipality.

1. A tax at the rate specified in the following schedule shall be payable by the owners in respect of vehicles and animals of the description mentioned in the said schedule, which are used for riding, burden, or draught and kept for use within the Manchenahalli Municipality.

SCHEDULE.

	Yearly. Rs.	as.	p.
1 For every cart or other vehicle without spring.	2	0	0
2 For every Bicycle or Tricycle ...	2	0	0
3 For every Motor Bicycle ...	4	0	0

2. *Exemptions*:—In the following classes of vehicles, no tax shall be levied :—

(1) Vehicles maintained by the Municipal Employees.
(2) Do by the Police Department *i.e.*, only one vehicle.

3. *Refund of tax.*—Where the tax due in respect of any vehicle or animal has been paid for any half year or year the owner or the person in charge thereof shall be entitled to a refund of the sum paid.

(a) If he has owned or been in charge of the vehicle or animal for not more than 30 days in the half year or year;

(b) If the vehicle has been under repairs or standing at a carriage maker's or cycle dealer's during the whole of the half year or year;

(c) If the animal certified by the President or any person authorised by him to have been unfit for use, has not been used during the whole period, provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

4. *Method of calculating liability to tax.*—When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half-year or year he shall be deemed to have owned and had charge of one vehicle or animal only as the case may be for the aggregate number of days in the said two or more periods.

5. *Vehicles or animals changing hands.*—If a half-year's or a year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year or year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year or year.

K. H. VENKAT REDDY
President.

Notification dated 26th August 1956.

No. M. C. P. R. 97—56-57. It is hereby notified for the information of the public that the Municipal Council have at their meeting held on 18th September 1954, resolved to modify in the Rules No. 2 (Exemptions) in Model Rules on levy of tax on vehicles and animals the items in lieu of the proposed items notified in this Office Notification of No. M.C.P.R. 128/53-54, dated 19th August 1953 and published.

2. *Exemptions.*—In the following classes of vehicles no tax shall be levied :—

AS ORIGINALLY PUBLISHED.

(1) Vehicles maintained by the Municipal employees.
(2) Vehicles maintained by the Police Department; *i.e.*, only ONE vehicle.

NOW MODIFIED.

As per Appendix 1, Schedule II, page 215 of Municipal Manual.—

(*a*) Vehicles belonging to His Highness the Maharaja and His Highness the Yuvaraja.

(*b*) Vehicles the property of Government unless the Government consents to the levy of the tax.

(*c*) Vehicles belonging to the Municipality and not those hired by them.

(*d*) Juvenile vehicles such as perambulators, etc.

(*e*) Vehicles kept by carriage builders or dealers solely for sale.

(*f*) Conveyance in transit or staying within Municipal limits not longer than 30 days in any half-year.

(*g*) Vehicles belonging to members of the police and of the officers of the Municipality employed in-door and out-door duties provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council.

K. H. VENKAT REDDY,
President.